













GENERAL FUND BUDGET
APPENDIX THREE YEAR COMPARATIVE

THREE YEAR COMPARATIVE

REVENUE SUMMARY

CATEGORY	FY2010 ADOPTED	FY2011 ADOPTED	VARIANCE TO FY 2010 BUDGET	FY2012 ESTIMATE	VARIANCE TO FY 2010 BUDGET
BUSINESS LICENSES/PERMITS	644,075	656,275	-176,410 	666,119	9,844
CHARGES FOR SERVICES	6,812,712	6,799,636	-668,729 	6,901,631	101,995
CONDUIT FEES	0	0	0	0	0
FEES	78,500	11,000	51,600 	11,220	220
FINES, FORFEITS & PENALTIES	5,704,280	5,222,580	-1,495,921 	5,222,580	0
INTERGOVERNMENTAL REVENUE	186,690,080	159,908,654	-633,064 	159,908,654	0
INVESTMENTS	900,000	725,000	-1,600,000 	735,875	10,875
NON-BUSINESS LICENSES/PERMITS	2,562,000	2,420,000	-73,000 	2,420,000	0
OTHER FINANCING SOURCES	0	0	0	0	0
PAYMENTS IN LIEU OF TAXES	17,122,269	15,773,087	-1,799,311 	15,378,760	-394,327
PROPERTY TAXES	261,497,144	269,750,627	10,349,077 	284,644,084	14,893,457
REIMBURSEMENT	4,020,300	4,407,300	-5,075,000 	4,583,592	176,292
RENTS/LEASES	1,992,101	2,256,556	-169,552 	2,256,556	0
SALE OF PROPERTY	1,300,000	1,275,000	-1,550,000 	1,000,000	-275,000
SHARED REVENUES	148,200	165,600	-37,000	165,600	0
TOTAL REVENUE COMPARATIVES	489,471,661	469,371,315	-2,877,311	483,894,671	14,523,356

REVENUE ASSUMPTIONS:

CHARGES FOR SERVICES increase due to fee restructuring plan increase of 1.5% for 2012.

INTERGOVERNMENTAL Assumed Education Cost Sharing “flat” funded which correlates to current trend history in funding on the state level. Assumed decrease with loss of Federal Stimulus funding, which is presently bolstering municipal and state budgets. In addition, state revenue forecasts for Mashantucket Pequot and Mohegan Fund Grants are also down. The economy has negatively impacted casino revenues, which in turn decreases the amount these funds supplement the general fund budget on the state level.

(See http://www.ct.gov/opm/lib/opm/igp/estimat/estimates_book.pdf page 10)

REIMBURSEMENT Assumed increase represents contractual charge increase for Police Outside Overtime reimbursement for service. The anticipated revenue is offset in the appropriation assumption due to the conditions set forth by the collective bargaining agreement.

PAYMENT IN LIEU OF TAXES Decrease per schedule of various City agreements and current downward funding trend of 2.5% in State PILOT assistance. See http://www.ct.gov/opm/lib/opm/igp/estimat/estimates_book.pdf Connecticut’s statewide budget issues are not expected to be resolved anytime soon, and PILOT assistance is forecasted to decline.

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PROPERTY TAXES The increase reflects the effect of grand list increases, a reduction of tax appeals and a 2.45 mill increase if funding assumptions do not change and union concessions and/or full contract agreements are not finalized in the current fiscal year.

SALE OF PROPERTY Decrease due to compliance with fund balance policy requiring a capped revenue amount for budgetary purposes.

THREE YEAR COMPARATIVE APPROPRIATION SUMMARY
BY AGENCY CATEGORY

AGENCY CATEGORY	FY2010 ADOPTED	FY2011 ADOPTED	VARIANCE TO	
			FY2012 ESTIMATE	FY 2010 BUDGET
01 GENERAL GOVERNMENT	41,858,893	40,791,496	41,607,326	815,830
02 PUBLIC SAFETY	132,091,261	139,596,920	146,566,566	6,969,646
03 PUBLIC FACILITIES	42,400,189	42,585,557	44,288,979	1,703,422
04 OPED	13,413,765	13,878,434	14,156,003	277,569
05 HEALTH & SOCIAL SERVICES	3,845,322	4,107,572	4,189,723	82,151
06 NONDEPARTMENTAL	5,553,237	-1,483,222	-1,303,566	179,656
07 LIBRARIES	4,511,389	6,723,003	7,345,720	622,717
08 BOARD OF EDUCATION	192,295,859	192,418,968	195,093,158	2,674,190
09 BOE FOOD SERVICES	11,315,145	11,315,145	11,541,448	226,303
10 BOARD OF EDUCATION	23,548,036	0	0	0
10 BOARD OF EDUCATION DEBT SERVICE	18,638,563	19,437,442	20,409,314	971,872
Grand Total	489,471,659	469,371,315	483,894,671	14,523,356

BY APPROPRIATION TYPE

APPROPRIATION TYPE	FY2010 ADOPTED	FY2011 ADOPTED	FY2011 ESTIMATE	VARIANCE
				ADOPTED less ESTIMATE
1 PERSONAL SERVICES	185,856,042	179,456,997	184,840,707	5,383,710
2 OTHER PERSONAL SERVICES	23,766,254	25,850,169	26,237,922	387,753
3 FRINGE BENEFITS	103,125,707	109,771,159	117,455,140	7,683,981
4 OPERATING EXPENSES	149,694,818	123,277,611	123,647,444	369,833
5 FIN SOURCE RESERVE/CONTINGENCY	1,321,682	593,627	1,000,000	406,373
6 SPECIAL SERVICES	24,944,195	29,666,791	29,963,459	296,668
7 SUPPORTIVE CONTRIBUTIONS	762,961	754,961	750,000	-4,961
TOTAL GENERAL FUND APPROPRIATIONS	489,471,659	469,371,315	483,894,671	14,523,356

APPROPRIATION ASSUMPTIONS:

SALARIES & WAGES have been adjusted to reflect prevailing wage settlement assumptions, merit increases or step increases for contracts in FY 2012.

OTHER PERSONAL SERVICES have been adjusted to reflect same percentage increase for all overtime, night differential, shift differential, etc. as salaries and wages above.

FRINGE BENEFITS Although the budget will be determined through an audit or actuary evaluation, health benefits have been estimated to increase at 5%. The full impact of contractual obligations for payroll deductions including defined pensions has been factored at 6.5%.

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OPERATING EXPENSES Majority of this increase is for utility cost estimates factored at 3.0% and for costs of estimated debt repayment for bonding obligations.

OTHER SERVICES Majority of this increase is full funding of budgetary reserves and 1% increase for transportation.